Audits – Bay & Central Region 1515 Clay Street, Suite 1109, Oakland, CA 94612 (510) 622-2584, FAX (510) 622-2585

February 6, 2008

Kristy Kelly Mental Health Director Lake County Mental Health Department 991 Parallel Drive Lakeport, CA 95453

Dear Ms. Kelly:

AUDIT REPORT – LAKE COUNTY MENTAL HEALTH DEPARTMENT

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Lake County Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Program Costs

	3	Settled		Allowed	Α	djustment
Federal Share of Short-Doyle/Medi-Cal	\$	2,352,442	\$ 1	1,792,834	\$	(559,608)
Federal Share of Healthy Families/Medi-Cal	\$	14,372	\$	13,936	\$	(436)
State General Funds EPSDT Due State	\$	684,023	\$	506,482	\$	(177,541)

Kristy Kelly, Mental Health Director February 6, 2008 Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, JR., MBA, EA

Chief of Audits

MABEL GILTNER, Supervisor Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

LAKE COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2003

NET REIMBURSABLE MEDI-CAL PROGRAM COSTS			As Settled	Audit Adjustments	As Audited
COUNTY PROVIDERS MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS	(Sch. 2a) (Sch. 2a)	\$ \$ <u></u>	2,236,543 \$ 14,372 2,250,915 \$	(555,296) \$ (436) (555,732) \$	1,681,247 13,936 1,695,183
CONTRACT PROVIDERS MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS	(Sch. 3b) (Sch. 3b)	\$ \$	115,899 \$ 0 115,899 \$	(4,312) \$ 0 (4,312) \$	111,587 0 111,587
TOTAL FFP - COUNTY PLUS CONTRACT MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PLUS CONTRACT		\$ \$	2,352,442 \$ 14,372 2,366,814 \$	(559,608) \$ (436) (560,044) \$	1,792,834 13,936 1,806,770
<u>SUMMARY OF STATE GENERAL FUNDS</u> EPSDT - SGF	(Sch. 4)	\$ _	684,023 \$	(177,541) \$	506,482

LAKE COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

						Audit		
				As Settled		Adjustments		As Audited
Tot	al Medi-Cal Gross Reimbursement		-					·····
1.	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0	\$	0
2.	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)		4,003,075		(961,444)		3,041,631
3.	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		0		0
4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		11,653		(774)		10,879
5.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		20,045		(608)		19,437
9.	Total		\$ _	4,034,773	\$_	(962,826)	\$ =	3,071,947
Les	s: Patient & Other Payor Revenues							
10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0	\$	0
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		0		0		0
12.	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16.	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0		0
17.	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31,)		0		0		0
1 8.	Total		\$ _	0	\$_	0	\$	0
Me	di-Cal Net Reimbursement for Direct Services							
19.	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0	\$	0
20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		4,014,728		(962,218)		3,052,510
21.	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22.	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0		0
23.	Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24.	Healthy Families-O/P	(Ln 8 - Ln 17)	_	20,045		(608)		19,437
25.	Total		\$ =	4,034,773	\$ =	(962,826)	\$ =	3,071,947
Me	di-Cal MAA Reimbursement							
26.	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0	\$	0
27.	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0		0
28.	Service Functions 21-19	(MH1979, Ln 13, Col. A)	_	0		0		0
29.	Total		\$	0	\$	0	\$_	0

LAKE COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL					Audit		
			As Settled		Adjustments		As Audited
Amount Negotiated Rates Exceed Cost		****		-			
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0	\$	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0		0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		. 0		0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		0		0
36. Total		\$_	0	\$	0	\$_	0
Medi-Cal Administrative Reimbursement							
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	636,841	\$	(146,397)	\$	490,444
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	274,593	\$	42,008	-	316,601
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$_	274,593	\$	42,008	\$=	316,601
Healthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Limi	t (MH1979, Ln 8)	\$	2,005	\$	(61)	\$	1,944
41. Healthy Families Administration	(MH1979, Ln 9)	\$	24,854	\$	(22,850)		2,004
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	2,005	\$	(61)	_	1,944
Utilization Review Reimbursement							
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	61,528	\$	4,649	\$	66,177
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$=	68,607	\$	5,184	\$=	73,791
Net SD/MC Reimbursement - FFP							
45. Direct Services	(MH1979, Ln 16,16A)	\$	2,011,216	\$	(444,479)	¢.	1,566,737
46. Enhanced (Children)	(MH1979, Ln 17,17A)	4	7,582	•	(503)	Ψ	7,079
47. Enhanced (Refugees)	(MH1979, Ln 18)		0		0		0
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0		0
49. Administrative Reimbursement	(MH1979, Ln 6)	٠,	137,296		21,005		158,301
50. U.R. Skilled Professional	(MH1979, Ln 14)		46,146		3,487		49,633
51. U.R. Other	(MH1979, Ln 14) (MH1979, Ln 15)		34,303		2,593		36,896
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0		0		0
53. Subtotal- FFP	(MIII 979, LII 20)	\$_	2,236,543	\$	(417,899)	\$_	1,818,644
				-		_	
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55. Quality Assurance Review Results	(Adj # 86 & 87)		0	_	137,397	-	137,397
56. Total SD/MC Reimbursement - FFP		\$_	2,236,543	\$	(555,296)	\$_	1,681,247
Net Healthy Families Reimbursement - FFP				-		_	
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	13,064	\$	(397)	\$	12,667
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0		0
59. Administrative Reimbursement	(MH1979, Ln 10)		1,308	_	(40)		1,268
60. Total Healthy Families Reimbursement - FFP	•	\$ <u></u>	14,372	- - -	(436)	\$_	13,936
61 . Total - FFP (Ln 56 + Ln 60)		\$	2,250,915	\$	(555,732)	\$	1,695,183
,		-		=		=	(To Sch. 1)

LAKE COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity		(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost	(3) Enhanced - Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(5) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost	(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
Number	<u>Legal Entity</u>	(MH 1968, Ln 5, 5A, 10,10A)	IN 尹 (MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	O U T 产 (MH 1968, Ln 16, 16A)	A: T: I (MH 1968, Ln 22)	E N T (Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00924	Sutter Lakeside Community Services \$	0 \$	0 \$ 0 \$	0 \$ 0 \$	0 \$ 0 \$	0 \$ 0 \$	217,118 \$ 0 \$	0 \$ 0 \$	0 \$ 0 \$	217,118 \$ 0 \$	0
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LAKE COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity <u>Number</u>	Legal Entity	(11) Total Revenue (Excl. HFP) I.N.P.A.T.I. (MH 1968, Ln 28 to 30)	Healthy Families Revenue E: N: 7 (MH 1968, Ln 31)	(13) Total Revenue (Excl. HFP) O U T P: A T I (MH 1968, Ln 28 to 30)	(14) Healthy Families Revenue E.N.T	(15). Total Net Cost (Excl. HFP) (Col 4-11)	Net Cost Healthy Families IENT	(17) Total Net Cost (Excl. HFP) OUTFA	Net Cost Healthy Families THENT (Col 10-14)	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
00924	Sutter Lakeside Community Services \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	217,118 \$	0 \$	0
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(GRAND TOTAL \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	217,118 \$	0 \$	0

LAKE COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2003

	3333 3333	(20)	(21)	(22)	(23)	(24)	(25)	{26}	(27)	(28)
		Neg. Rates	Neg. Rates	Neg. Rates	Neg. Rates					
Legal		Exceed Costs	Exceed Costs	Exceed Costs	Exceed Costs	Total SD/MC	Healthy Families	Total	FFP	Lower of FFP
Entity	_	(Excl. HFP)	Healthy Families	(Excl. HFP)	Healthy Families	Reimbursement	Reimbursement	Reimbursement	Contract	or Contract
<u>Number</u>	Legal Entity		TIENT	OUTPA		(FFP)	(FFP)	(FFP)	Maximum	Maximum
	_	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
		Ln 38 to 39)	Ln 40, 40A)	Ln 38 to 39)	Ln 40, 40A)					
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	Sutter Lakeside Community Services \$	0 \$		0 \$	0 \$	111,587 \$	0 \$		0 \$	111,587
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C	GRAND TOTAL \$	0 \$	0 \$	0_\$	0 \$	111,587 \$	0 \$	111,587 \$	0 \$	111,587

(To Sch. 1)

LAKE COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	4,245,604	(975,976)	3,269,628
(2) Total SD/MC Claims	4,069,765	0	4,069,765
(3) Percent % (Line 1/Line 2)	1.0432	(0.2398)	0.8034
(4) EPSDT Claims	1,524,620	0	1,524,620
(5) Actual Cost Settled EPSDT SD/MC			
(Line 3 X Line 4)	1,590,484	(365,612)	1,224,872
(6) Cost Settled Baseline for EPSDT	181,870	0	181,870
(7) Net Cost Settlement Amount			
(Line 5 - Line 6)	1,408,614	(365,612)	1,043,002
(8) 48.56% of Cost Settlement Amount			
(Line 7 x 48.56%)	684,023	(177,541)	506,482
(8a) FY 2001-02 EPSDT Settlement	1,417,248	(671,467)	745,781
(48.64% of Net Cost Settlement Amount (8))			
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	684,023	(177,541)	506,482
(11) SGF Distribution (Settled and Audited)	1,148,749	0	1,148,749
(12) SGF Due County (State)	(464,726)	(177,541)	(642,267)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) (9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

Provider	LAKE COUN	ITV MEN	ITAL HE	·	er Number 017	No. of Adj. 88	Fiscal Period Ended June 30, 2003			
	Report Refe			ALIII		As	Increase	As		
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENTS		Reported	(Decrease)	Adjusted		
INO.	OGI.	Zine		ADJUSTMENTS TO REPORTED COSTS						
1	MH 1960	8	С	ALLOWABLE COSTS FOR ALLOCATION		\$ 5,875,983	\$ (27,301)	\$ 5,848,682 *		
				To disallow costs related to incarcerated individual Med Exp. (Rehab Option Manual p 2 - 7)						
2	MH 1960	8	С	ALLOWABLE COSTS FOR ALLOCATION		** \$ 5,848,682	\$ (4,571)	\$ 5,844,111 *		
				To adjust A-87 COWCAP costs to agree with formally approved plan da August 14, 2002.	ited					
3	MH 1960	8	С	ALLOWABLE COSTS FOR ALLOCATION		** \$ 5,844,111	\$ (774,597)	\$ 5,069,514 *		
				To disallow identified IMD costs (Crestwood Behavioral).						
4	MH 1960	8	С	ALLOWABLE COSTS FOR ALLOCATION						
	· :			To incorporate depreciation costs for the fixed assets capitalized in prior years.		** \$ 5,069,514	\$ 90,388	\$ 5,159,902		
				,						
	76.			Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.						

Provider	-				Provider Number		No. of Adj.			eriod En	
	LAKE COUN	ITY MEN	ITAL H	EALTH	00017		88	ļ	June	30, 200	3
	Report Refe	erence					As	1	Increase		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS	Reported		(1	Decrease)	Adjusted	
				ADJUSTMENTS TO REPORTED COSTS							
5 6 7	MH 1960 MH 1960 MH1960 MH1960	9 10 11 12	C C C	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON-SD/MC ADMINISTRATION TOTAL ADMINISTRATION To eliminate the reported distribution of administrative costs.	Costs will be	\$ \$ \$ \$	274,593 24,854 168,439 467,886	\$ \$ \$	(274,593) (24,854) (168,439)	\$ \$ \$ \$	- * - * - * 467,886 *
8	MH 1960	12	С	redistributed after adjustments to administrative costs below. TOTAL ADMINISTRATION		** \$	467,886	\$	(4,571)	\$	463,315 *
				To adjust administrative costs in conjunction with Adjustment a COWCAP costs).	2 (A-87						
9 10 11	MH 1960 MH 1960 MH1960 MH1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON-SD/MC ADMINISTRATION TOTAL ADMINISTRATION		** \$ ** \$ ** \$	- - - 463,315	\$ \$	316,601 2,004 144,710	\$ \$ \$ \$	316,601 2,004 144,710 463,315
				To allocate administrative costs among SD/MC Administration Families, and Non-SD/MC Administration based on the audited method percentages of 68.3339% for SD/MC, 0.4326% for He and 31.2335% for Non SD/MC.	d gross cost						
	!										
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

Provider					Provider Number		No. of Adj.	Fiscal P	eriod Ended
	LAKE COUN	ITY MEN	ITAL HE	EALTH	00017		88	June	30, 2003
	Report Ref	erence			As			Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported		(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED COSTS					
12 13 14	MH 1960 MH 1960 MH 1960	13 14 15	3 3 3	SKILLED PROFESSIONAL MEDICAL PERSONNEL OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS		\$ \$ \$ \$	61,528 68,607 73,201 203,336	\$ (61,528) (68,607) (73,201)	\$ - * \$ - * \$ - * \$ 203,336 *
				To eliminate the reported distribution of Utilization Review Cos redistributed after adjustments to U/R costs below.	sts. Costs will be				
15 16 17	MH 1960 MH 1960 MH 1960	13 14 15	3 3 3	SKILLED PROFESSIONAL MEDICAL PERSONNEL OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS		** \$ ** \$ ** \$	- - - 203,336	\$ 66,177 73,791 63,367	\$ 66,177 \$ 73,791 \$ 63,367 \$ 203,335
				To allocate Total Utilization Review Costs using the Medi-Cal Eligibility Factor percentage of 68.8362% for SPMP and Other 31.1638% for Non-SD/MC UR for consistency with prior-y	UR and rear method.				
18	MH 1960	18	С	MODE COSTS To adjust reported Mode Costs in conjunction with the following	g adjustemnts:	\$	5,204,762	\$ (711,430)	\$ 4,493,332
				Adj. 1- Disallow incarcerated individual costs Adj. 3 - Exclude IMD costs (Crestwood) Adj. 4- Allow Associated Depreciation Costs	\$ (27,301) \$ (774,597) \$ 90,468 \$ (711,430)				
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.					

Provider	LAKE COUN	TY MEN	ITAL HE	EALTH	Provider Number 00017	No. of Adj. 88	Fiscal Period Ended June 30, 2003		
	Report Refe	erence				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NIS	Reported	(Decrease)	Aujusteu	
				ADJUSTMENTS TO REPORTED ALLOCATION OF COSTS TO MODES OF SERVICE	<u>on</u>				
19 20	MH 1964 MH 1964	4 5	A A	DAY SERVICES (MODE 10) OUTPATIENT SERVICES (MODE 15) To adjust reported Day Services and Outpatient Services in conduction Adjustment 18 based on County's reported allocation % (3.33%) Mode 10 and 96.67% for Mode 15, including Program 2)		\$ 121,934 \$ 5,082,828 \$ 5,204,762	\$ 25,792 \$ (737,302) \$ (711,510)	\$ 147,726 * \$ 4,345,526 * \$ 4,493,252	
21 22 23	MH 1964 MH 1964 MH 1964	4 5 8	A A	* Balance carried forward to subsequent adjustment. * Balance brought forward from prior adjustment.	unty's records.	** \$ 147,726 ** \$ 4,345,526 \$ - \$ 4,493,252	\$ (152) \$ (4,400) \$ 4,552 \$ -	\$ 147,574 \$ 4,341,126 \$ 4,552 \$ 4,493,252	

Provide	Provider LAKE COUNTY MENTAL HEALTH				Provider Number	No. of Adj.		eriod Ended
	LAKE COUN	TY MEN	ITAL HE	EALTH	00017	88	June 3	30, 2003
	Report Refe	erence		TYPI ANATION OF AUDIT AD HIGHAI	NITO	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTIME	EXPLANATION OF AUDIT ADJUSTMENTS		(Decrease)	Aujusteu
				ADJUSTMENTS TO REPORTED TOTAL UNIT	<u>·s</u>			
24 25 26 27 28 29 30 31 32 33 34	MH 1966A	2 2 2 2 2 2 2 2 2		* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment. ** Balance brought forward from prior adjustment.		413 512 356116 178691 147743 681,793 461,697 78720 24063 243,732 227040	199 188 (19,935) 14,589 (10,415) (92,471) (9,461) (20,264) (7,896) (19,078) (24,449)	612 700 336,181 193,280 137,328 589,322 452,236 58,456 16,167 224,654 202,591

Provide	Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88		eriod Ended 30, 2003	
	Report Refe	erence				As Reported	Increase	As	
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	EXPLANATION OF AUDIT ADJUSTMENTS		(Decrease)	Adjusted	
				ADJUSTMENTS TO REPORTED ALLOCATIONS OF COSTS TO SERVICE FUNCTIONS	<u> </u>			·	
35 36 37 38 39 40 41 42 - 43 44 45	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	3 3 3 3 3 3 3 3 3 3 3	B C B C D E F G B H I	SERVICE FUNCTION 10/85 SERVICE FUNCTION 15/01 SERVICE FUNCTION 15/10 SERVICE FUNCTION 15/30 SERVICE FUNCTION 15/50 SERVICE FUNCTION 15/50 SERVICE FUNCTION 15/52 SERVICE FUNCTION 15/58 SERVICE FUNCTION 15/60 SERVICE FUNCTION 15/70 SERVICE FUNCTION 60/40 To adjust the reported gross cost at the service function level i with Adjustments 18 to 23 using the RVS method of allocation.		\$ 62,982 \$ 58,952 \$ 485,295 \$ 318,185 \$ 295,580 \$ 1,198,663 \$ 928,207 \$ 174,021 \$ 54,764 \$ 938,907 \$ 689,207 \$ - \$ 5,204,763	\$ 21,756 \$ 3,884 \$ (21,387) \$ 25,379 \$ (51,473) \$ (151,117) \$ (124,337) \$ (70,113) \$ - \$ (198,040) \$ (150,615) \$ 4,552 \$ (711,511)	\$ 84,738 \$ 62,836 \$ 463,908 \$ 343,564 \$ 244,107 \$ 1,047,546 \$ 803,870 \$ 103,908 \$ 54,764 \$ 740,867 \$ 538,592 \$ 4,552 \$ 4,493,252	
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.					

Provide	r LAKE COUN	TY MEN	NTAL HE	EALTH	Provider Number 00017	No. of Adj. 88		riod Ended 30, 2002
	Report Refe	erence				As Reported	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	EXPLANATION OF AUDIT ADJUSTMENTS		(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNIT COUNTY PROVIDERS - PROGRAMS 1 AND			-	
46 47 48 49 50 51 52 53	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11 11A	Total Total Total Total Total Total Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES - 10/01/02 to 06/30/03 TOTAL UNITS To adjust the as settled (MH 1966A) SD/MC units of service/tir county operated facilities to agree with the State DMH Approve Report dated May 4, 2007. Above adjustments include Phase Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, w	ed Claims II. ns have	310,960 1,529,172 6,486 10,878 442 4,655 1,805 8,759 1,873,157	104,228 (556,962) (3,173) 4,010 (290) 290 (594) 953 (451,538)	415,188 * 972,210 * 3,313 * 14,888 * 152 * 4,945 * 1,211 * 9,712 * 1,421,619 *
54 55 56 57 58 59 60 61	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11	Total Total Total Total Total Total	the units for the three (3) reimbursement periods. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES - 10/01/02 to 06/30/03 TOTAL UNITS To adjust the SD/MC units of service/time per the State DMH A Claims Report to the county's records. Above adjustments inc Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, w	Approved clude Phase II. ns have	** 415,188 ** 972,210 ** 3,313 ** 14,888 ** 152 ** 4,945 ** 1,211 ** 9,712 ** 1,421,619	(125,656) 119,127 (3,313) (14,888) (152) (4,945) (1,211) (9,712) (40,750)	289,532 * 1,091,337 * 0 * 0 * 0 * 0 * 0 * 0 * 0 * 0 * 1,380,869 *
				the units for the three (3) reimbursement periods. * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	LAKE COUN	TV MEN	JTAI HE	-AI TH	Provider Number 00017	No. of Adj. 88		eriod Ended 30, 2003
	Report Refe		TIAL III			As	Increase	As
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	EXPLANATION OF AUDIT ADJUSTMENTS		(Decrease)	Adjusted
110.	OGII.	Line	001.	ADJUSTMENTS TO REPORTED SD/MC UNIT COUNTY PROVIDERS - PROGRAMS 1 AND				
62 63	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11 11A	Total Total Total Total Total Total Total Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES - 10/01/02 to 06/30/03 TOTAL UNITS To adjust SD/MC units to incorporate the controls of the lower records or the State DMH Approved Claims Report. Above ad include Phase II. Copies of workpapers detailing adjustments	justments by service	** 289,532 ** 1,091,337 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 1,380,869	12,284 (37,097) 0 0 0 0 0 0 0 (24,813)	301,816 * 1,054,240 * 0 * 0 * 0 * 0 * 0 * 1,356,056 *
64 65 66 67 68 69 70 71	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11	Total Total Total Total Total Total	functions have been provided to the county. See the MH 1970 which reflect the units for the three (3) reimbursement periods. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES - 10/01/02 to 06/30/03 TOTAL UNITS To adjust for units determined by the Audits after investigated and DMH claims report.		** 301,816 ** 1,054,240 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 0 ** 1,356,056	125,650 (20,955) 3,313 14,888 442 4,655 1,805 8,759	427,466 * 1,033,285 * 3,313 * 14,888 * 442 * 4,655 * 1,805 * 8,759 * 1,494,613 *
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.	:			

Provider					Provider Number	No. of Adj.		eriod Ended
	LAKE COUN		ITAL HE	ALTH	00017	88 As	Increase	30, 2003 As
	Report Refe	rence		EXPLANATION OF AUDIT ADJUSTMEN	e e	As Reported	(Decrease)	As Adjusted
Adj.	Form/	, .	0.1	EXPLANATION OF AUDIT AD303 INLI	110	Reported	(Declease)	Aujusteu
No.	Sch.	Line	Col.	ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2 MEDI-CAL UNITS - 07/01/02 to 09/30/02		** 427,466	(4,981)	422,485
72 73	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11	Total Total Total Total Total Total Total Total Total	MEDI-CAL UNITS - 10/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES - 10/01/02 to 06/30/03 TOTAL UNITS		** 1,033,285 ** 3,313 ** 14,888 ** 442 ** 4,655 ** 1,805 ** 8,759 1,494,613	(26,430) 0 0 0 0 0 0 (31,411)	1,006,855 3,313 14,888 442 4,655 1,805 8,759 1,463,202
				To adjust the SD/MC units of service/time to agree with the Aud Total Units for SFC 10/95, 15/52, and 15/58.	ited			
			-	* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	г				Provider Number	No. of Adj.	Fiscal Per	iod Ended
, condo	LAKE COUN	TY MEN	ITAL HE	EALTH	00017	88	June 30	0, 2003
	Report Reference				As		Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNIT CONTRACT PROVIDERS	<u>-s</u>			
74 75	MH 1966A MH 1966A	8 8A		MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL UNITS To adjust the as settled (MH 1966A) SD/MC units of service/tir County's contract providers to agree with the State DMH Appro Report dated May 4, 2007. Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, we the units for the three (3) reimbursement periods.	oved Claims ns have	15,219 88,967 104,186	37,916 52,787 90,703	53,135 * 141,754 * 194,889 *
76 77	MH 1966A MH 1966A	8 8A		MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL UNITS To adjust the SD/MC units of service/time per the State DMH A Claims Report to the county's records. Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, we the units for the three (3) reimbursement periods.	ns have	** 53,135 ** 141,754 ** 194,889	(25,859) 3,801 (22,058)	27,276 * 145,555 * 172,831 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	LAKE COUN	TY MEN	ITAL HE	EALTH	Provider Number 00017	No. of Adj. 88		eriod Ended 30, 2003
	Report Refe	erence				As Reported	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	EXPLANATION OF AUDIT ADJUSTMENTS		(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNIT CONTRACT PROVIDERS	<u>'S</u>			
78 79	MH 1966A MH 1966A	8 8A	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL UNITS		** 27,276 ** 145,555 ** 172,831	(5,130) (12,729) (17,859)	22,146 * 132,826 * 154,972 *
				To adjust SD/MC units to incorporate the controls of the lower records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service function been provided to the County. See the MH 1970 worksheets, with units for the three (3) reimbursement periods.	ns have			
80 81	MH 1966A MH 1966A	8 8A	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 TOTAL UNITS		** 22,146 ** 132,826 ** 154,972	(6,018) (51,896) (57,914)	16,128 80,930 97,058
				To adjust for units determined by the Audits after investigated and DMH claims report.	County's records			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	:			

Provide	r LAKE COUN	ITY MEN	JTAI HE	-Al TH	Provider Number 00017	No. of Adj. 88		eriod Ended 30, 2003	
	Report Ref		11712112		<u> </u>	As	Increase	As	
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	EXPLANATION OF AUDIT ADJUSTMENTS		(Decrease)	Adjusted	
110.	0011.		00	ADJUSTMENTS TO REPORTED SETTLEMENT	<u>NT</u>				
82	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS F	REIMB	\$ 230,877	\$ (13,759)	\$ 217,118	
				To adjust reported Contract Provider Direct Medi-Cal Gross R as a result of adjustments to the contract providers SD/MC un service/time.	eimbursement its of				
83 84	MH 1979 MH 1979	21 27	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY		\$ 2,236,543 14,372	\$ (417,899) (436)	\$ 1,818,644 13,936	
				TOTAL REIMBURSEMENT - COUNTY		\$ 2,250,915	\$ (418,335)	\$ 1,832,580 **	
85	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDI	ERS	\$ 115,899.00	\$ (4,312.00)	\$ 111,587.00	
				To adjust Total SD/MC Reimbursement (FFP) due to the adjust reported costs and units.	stments to				
86	Sch. 2a	55	3	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		* \$ 1,832,580	\$ (5,136)	\$ 1,827,444 **	
				To incorporate the Quality Assurance Review results (report d June 7, 2004).	ated				
87	Sch. 2a	55	3	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		* \$ 1,827,444	\$ (132,261)	\$ 1,695,183	
***************************************		-		To incorporate the Charting issue (letter from the County dated April 4, 2006) and the result of Audits' special project.	d June 30, 2005 and				
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.					

Provider	Provider LAKE COUNTY MENTAL HEALTH				Provider Number 00017	No. of Adj. 88		eriod Ended 30, 2003
<u> </u>	Report Ref					As	Increase	As
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
140.	0011.	Zano	301.	ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT				
88	Sch. 4	10		TOTAL EPSDT SGF To adjust the State General Fund share of EPSDT as a result of SD/MC reimbursements as reflected on Lines 16, 16A, 17, 10 Column C of the form MH 1979 of the audited County and continued to the state of the sudited County and continued to the state of the sudited County and continued to the state of the sudited County and continued to the state of the sudited County and continued to the state of the sudited County and continued to the state of the sudited County and continued to the state of the sudited County and continued to the sudited County and county and continued to the sudit	7A, and 18,	\$ 684,023	\$ (177,541)	\$ 506,482
	~							
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

FINDING 1 – MENTAL HEALTH EXPENDITURES

Our review disclosed that the Mental Health Expenditures, MH 1960, In. 1, col. 3 do not agree with the auditor-controller's report. and the County did not prepare and provide a reconciliation workpaper.

The County was not in compliance with the cost report instructions for MH 1960, In. 1, col. 3 wherein it states in part that County legal entities should report the total gross expenditures for the county mental health department or division from the county auditor-controller's report. It also states that the reported amount on line 1, column 3 should match the total on the summary page of the auditor-controller's report, or the county should maintain workpapers that reconcile the amount reported on line 1, column 3 to the auditor-controller's report.

AUDIT AUTHORITY:

CMS Pub. 15-I, Section 2304 FY 02-03 Cost and Financial Reporting System Instruction Manual, pages 31.

RECOMMENDATION:

We recommend that the County comply with the cost report instructions and exercise due care in the preparation of the cost report. All workpapers utilized in the preparation of the cost report must be properly filed and kept to facilitate the audit.

AUDITEE'S RESPONSE:

The reconciliation workpaper was included at the bottom of the sheets submitted there were notes regarding the Auditor Controllers methods of Accrual. Our books did not match as we did not have the exact items the County Auditor Accrued for the prior year.

We have worked with the Auditor and have come up with better methods of tracking these accruals. We now have a list of accruals shared by the Auditor's office and our internal accounting. This problem should not recur.

FINDING 2 – FIXED ASSETS LIST AND DEPRECIATION SCHEDULES

Our review revealed that the County has included the adjustments for the Fixed Asset acquired in the FY 02/03 and its associated depreciation in MH 1961; however, it did not recognize incurred depreciation expenses in the prior years. This has been the concern for several years and was reported in the Management Report.

Federal regulations in effect during the audit period require that assets costing in excess of \$5,000 (as of January 1998) be capitalized and depreciated over the estimated useful life of asset. The County is required to maintain a fixed asset file that records the description of the asset, purchase date, acquisition cost, lifetime, salvage value, depreciation schedule, location, its current / disposition status, etc.

AUDIT AUTHORITY:

CMS Pub. 15-1, Section 100, 102, 104 and 2304

RECOMMENDATION:

Without maintaining a fixed asset inventory and its depreciation schedule, it is difficult to determine if depreciation and accumulated depreciation are correctly stated on the County general ledger. We recommend that the County devise and maintain a fixed asset listing and depreciation schedule to identify assets acquired and those assets not yet fully depreciated. This will also assist the County in properly calculating depreciation expense and accounting for all its depreciable assets.

AUDITEE'S RESPONSE:

We now have a complete depreciation schedule and have included same in subsequent Cost Reports.

FINDING 3 – CONTRACT PROVIDERS

Our review revealed that the County contracted with both Medi-Cal certified and Non Medi-Cal certified contract providers. However, the County only identified and prepared one cost report for Sutter Lakeside Community Service, and commingled the rest of the providers with the County's Cost Report. For this fiscal year's audit, we will settle and allow the associated SD/MC units related to these providers since all costs, total units, and SD/MC units were in the County's cost report.

Additionally, during the audit, it was found that Crestwood Behavioral Health, Legal Entity #00949, was a non Medi-Cal certified provider. We identified and disallowed \$774,597 associated with this legal entity, which was included in the County's allowable Cost for Allocation. The proper reporting of these costs is to report the costs as "Payments to Contract Providers", then prepare a separate cost report for the legal entity Crestwood Behavioral.

AUDIT AUTHORITY:

California Code of Regulations, Title 9, Section 640 FY 02-03 Cost and Financial Reporting System Instruction Manual, pages 1, 3, and 31.

RECOMMENDATION:

We recommend that the County review the cost report instructions and adhere to them by preparing a separate cost report for each of its contract legal entities and exclude all payments to contract providers on the County cost report. Failure to comply in future cost reports may result in additional audit adjustments and can jeopardize federal funds.

AUDITEE'S RESPONSE:

County now understands the Program 2 issue as well as the requirement for a cost report from all providers. We also understand Crestwood should not be included with the county's cost for Medi-Cal.

FINDING 4 – JAIL SERVICE

Our review revealed that the County included jail services costs as allowable Costs for Allocation. Services provided in jail or prison settings are non-reimbursable expenditures for the SD/MC program. An adjustment eliminating these costs should have been made and reported on either Line 4 of MH 1960 or the MH 1961. As a result, we made adjustment to eliminate these costs.

AUDIT AUTHORITY:

Short-Doyle/Medi-Cal Manual for the Rehabilitation Option and Targeted Case Management, page 2 –7.

Fiscal Year 2002-2003 Cost Report Instruction Manual, pages 32 and 36.

RECOMMENDATION:

We recommend that the County eliminate non-allowable jail program services costs from the SD/MC cost report in accordance with the above-cited audit authorities.

AUDITEE'S RESPONSE:

Back in 0203 we did include these costs, and we may have in 0304. I believe that year is when the audit for a prior year came to our attention that we were including these costs in errors. We have not included these costs since the time we discovered they were reported in error.

FINDING 5 – RETENTION AND MAINTENANCE OF RECORDS

During the audit, we experienced difficulty in gathering copies of sources that the County used to prepare the Cost Report. The County provided very limited working paper for this FY. Further, when we reviewed provided working papers, we found that they are inconsistent and unreliable.

AUDIT AUTHORITY:

Title 9, California Code of Regulations, Section 640

RECOMMENDATION:

Regulations require consistent maintenance of adequate and accurate accounting records. The County must keep adequate financial records and statistical data to support year-end documents filed with the Department of Mental Health. These records include, but are not limited to, all ledgers, books, vouchers, time sheets, payrolls, appointment schedules, client data charts, and schedules for allocating costs. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

The nature of working papers requires that proper control and adequate safeguards be maintained at all times. We strongly recommend the County to establish an archives policy that states the types of working paper, locations, retention period, access authorities, etc. We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for its internal and external review / reports purpose.

AUDITEE'S RESPONSE:

This was not true for the 0203 cost report. This is a finding from a prior cost report. We provided workpapers as requested and will continue to do so.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS MH 1960 (10/04)

Fiscal Year 2002-2003

County: LAKE COUNTY

County Code: 17

	Legal Entity: LAKE COUNTY MENTAL HEALTH	Α	В	С
Leg	gal Entity Number: 00017	Salaries		Total
<u> </u>		and Benefits	Other	Costs
1	Mental Health Expenditures	2,289,975	3,965,363	6,255,338
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(291,979)	(291,979)
4	Other Adjustments (Provide Detail)			
5	Total Costs Before Medi-Cal Adjustments	2,289,975	3,673,384	5,963,359
6	Medi-Cal Adjustments from MH 1961			(803,457)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,159,902
	Administrative Costs (County Only)			
9	SD/MC Administration			316,601
10	Healthy Families Administration			2,004
11	Non-SD/MC Administration			144,710
12	Total Administrative Costs			463,315
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			66,177
14	Other SD/MC Utilization Review			73,791
15	Non-SD/MC Utilization Review			63,367
16	Total Utilization Review Costs			203,335
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,493,252
19	Total Costs - Lines 9 through 18			5,159,902

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY MEDI-CAL ADJUSTMENTS TO COSTS MH 1961 (10/04)

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County: LAKE COUNTY

County Code: 17

	Legal Entity: LAKE COUNTY MENTAL HEALTH	Α	В	С
Le	gal Entity Number: 00017	Salaries		Total
		and Benefits	Other	Adjustments
1	Double billed/double paid by Medi-Cal		(64,489)	(64,489)
2	Refund of FFP for IMD exclusion 1995-2002		(645)	(645)
3	#HSM34104G BHC Heritage			
4	Reduce Expenditure for Capitalized Asset (Cubicals)		(22,619)	(22,619)
5	Depreciation (cubicals) SL 5 year (1 month in 02/03 FY)		377	377
6				
7	As Audited:			
8	Disallow IMD Cost (Crestwood)		(774,597)	(774,597)
9	Disallow incarcerated Individual Med. Exp		(27,301)	(27,301)
10	To adjust A-87 COWCAP costs		(4,571)	(4,571)
11	To allow F/A Depreciation Expense for the prior years		90,388	90,388
12				
13				
14				
15				
16				
17				
18		en in terms of the state of the		
19				
20	Total Adjustments		(803,457)	(803,457)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: LAKE COUNTY

County Code: 17

	Legal Entity: LAKE COUNTY MENTAL HEALTH	A
Le	gal Entity Number: 00017	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,493,252
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	147,574
5	Outpatient Services (Mode 15 Program 1 + Program 2)	4,341,126
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	4,552
9	Total - Lines 2 through 8	4,493,252

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: LAKE COUNTY County Code: 17

Legal Entitly LAKE COUNTY MENTAL HEALTH	County: LAKE COUNTY County Code: 17			CR	CR				
Legal Eurly Number: 00/17		Α			D	T F	T F	G	
Mode 10-Day Services	Legal Entity Number: 00017	 						Service	
Allocation Percentings			Mode Total						Function
2 Total Units				85	95				
S. Gross Cost	1 Allocation Percentage	100.00%	57.42%	42.58%		1	1		
Star Link		Total Units							
5 SAA per Unit	3 Gross Cost		147,574	84,738	62,836				
5 SAA per Unit	4 Cost per Unit	delelelelelelelelelelelelelelelele		138.46	80 77	[1414141414141414141		1141414141414141417	3,2,3,1,2,1,1,1
6 Published Charge per Unit		·					 		
7 Negotiated Rafe / Cost per Unit 100 10									
8. Medi-Cal Units							 		
BA Medicare/Medi-Cal Crossover Units 1001/02 - 06/30002 1001/02 - 06/30003 1001/02		Tozot po popolo	10.200	400					
9 Medicare/Medi-Cal Crossover Units 070102 - 08/3002									
SA Medicaren/Ked-Lca Crossover Units 100/102 - 06/30/03 8 8 8 8 9 100				421	3/0	·	ļ	ļ	
19							-		
10A Hernarced SDMC (Refugees) Units 100/102 - 06/30/03 11									
Tops									· · · · · · · · · · · · · · · · · · ·
11	10A)						-	 	ļ
11A Training California California 100/10/2 - 06/30/03 18.437 1.00 1.							ļ	ļ	
172 Non-Medi-Cal Units 100/10/2 - 09/30/02 46,238 16,615 29,623 16,016 29,623 29,633 29,633 29,633							-	 	
13	TIA	110/01/02 - 06/30/03	<u> </u>				ļ	 	
13A	12 INON-IVIEGI-CAI UNITS			65		i verkilde van en en en en en en en e	1	<u> </u>	
19A	13 Modi Cal Costs	07/01/02 - 09/30/02	46,238	16,615	29,623				
14A Neth-Cal Struct Opter Littins	A Mieur-Cai Costs	10/01/02 - 06/30/03	92,336	59,123	33,213				
14A	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	59,308	21,312	37,996				
155A Medi-Cal Negotiated Rates 10/01/02 - 06/30/03 118,437 75,835 42,602	14A	10/01/02 - 06/30/03	118,437	75,835	42,602				
1906 100	Madi Cal Bublished Charges	07/01/02 - 09/30/02	59,308	21,312	37,996				
166	15A Medi-Cai Published Charges	10/01/02 - 06/30/03	118,437	75,835	42,602				
100/10/2-06/30/02	16 Madi Cal Nagotiated Dates	07/01/02 - 09/30/02							
177A Medicare/Medi-Cal Crossover SMA Upper Limits 100/10/2 - 06/30/03	Medi-Cai Negotiated Rates	10/01/02 - 06/30/03							
177A Medicare/Medi-Cal Crossover SMA Upper Limits 100/10/2 - 06/30/03	17	07/01/02 00/20/02		20.000.000.000.000.000.00	200000000000000000000000000000000000000		1-1-1-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	22-2-12-22-22-22-22-22-22-22-22-22-22-22	
Redicare/Medi-Cal Crossover SMA Upper Limits 07/01/02 - 09/30/02 10/01/02 - 09/30/03 10/01/02 - 09/30/02 10/01/02 - 09/30/02 10/01/02 - 09/30/02 10/01/02 - 09/30/02 10/01/02 - 09/30/03 10/01/02 - 09/30/			 				 		
Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/30/03 07/01/02 - 06/30	10								
19	Medicare/Medi-Cal Crossover SMA Linner Limits		1				 		
199A Medicare/Medi-Cal Crossover Published Charges 10/01/02 - 08/30/03	10		 					-	
20 20 20 20 20 20 20 20			 				 	 	
20A Medicare/Medi-Cal Crossover Negotiated Rates 10/01/02 - 06/30/03	20						 		
Enhanced SD/MC Costs	——Uvedicare/Medi-Cal Crossover Medotiated Rates		 			······································		- 	
21A Enhanced SD/MC Costs 10/01/02 - 06/30/03		al especial especial especial especial especial est	445000000000000000000000000000000000000		erene erene iste				
212									
22A Enhanced SD/MC SWA Upper Limits 10/01/02 - 06/30/03	21A								
22A									
23A Enhanced SD/MC Negotiated Rates 07/01/02 - 06/30/03	22A							ļ	
23A								ļl	
24A Enhanced SD/MC (Refugees) Costs 07/01/02 - 06/30/03	23A							iI	
25 Enhanced SD/MC (Refugees) Costs 07/01/02 - 06/30/03								i	
26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/02 - 06/30/03 1 27 Enhanced SD/MC (Refugees) Published Charges 07/01/02 - 06/30/03 1 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/02 - 06/30/03 1 29 Healthy Families Costs 10/01/02 - 06/30/03 1 30 Healthy Families SMA Upper Limits 07/01/02 - 09/30/02 1 30 Healthy Families Published Charges 10/01/02 - 06/30/03 1 31 Healthy Families Published Charges 10/01/02 - 06/30/03 1 32 Healthy Families Negotiated Rates 07/01/02 - 09/30/02 1 32 10/01/02 - 06/30/03 1	24A	10/01/02 - 06/30/03	 		.,.,.,.,.,.,.,.,.,.,.,.,.,.,.,			l	
26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/02 - 06/30/03 1 27 Enhanced SD/MC (Refugees) Published Charges 07/01/02 - 06/30/03 1 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/02 - 06/30/03 1 29 Healthy Families Costs 10/01/02 - 06/30/03 1 30 Healthy Families SMA Upper Limits 07/01/02 - 09/30/02 1 30 Healthy Families Published Charges 10/01/02 - 06/30/03 1 31 Healthy Families Published Charges 10/01/02 - 06/30/03 1 32 Healthy Families Negotiated Rates 07/01/02 - 09/30/02 1 32 10/01/02 - 06/30/03 1	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03				<u> </u>			<u> </u>
27 Enhanced SD/MC (Refugees) Published Charges 07/01/02 - 06/30/03		 							
28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/02 - 06/30/03 9 29/29A Healthy Families Costs 07/01/02 - 06/30/03 9 30/30A Healthy Families SMA Upper Limits 07/01/02 - 09/30/02 9/30/02 31/31A Healthy Families Published Charges 07/01/02 - 09/30/02 9/30/02 31/31A Healthy Families Published Charges 07/01/02 - 06/30/03 9/30/02 32/32A Healthy Families Negotiated Rates 07/01/02 - 09/30/02 9/30/02 32/32A Healthy Families Negotiated Rates 07/01/02 - 06/30/03 9/30/02	27 Enhanced SD/MC (Refugees) Published Charges								
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Pealthy Families Costs 10/01/02 - 06/30/03		<u>Šii ili araki kili karaki kari</u>	2012/06/04/04/04	4-14-1-12-2-1-					
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30A Healthy Families SWA Opper Limits 10/01/02 - 06/30/03	29A								
10/01/02 - 06/30/03									
31A	BUA								
10/01/02 - 06/30/03									
32A Healthy Families Negotiated Rates 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03	31A								
32A 10/01/02 - 06/30/03									
33 Non-Medi-Cal Costs 9,000 9,000	SZA	10/01/02 - 06/30/03	L.					 	ininingalarahan
	Non-Medi-Cal Costs	etanomia de la descripción de la decisión decisión decisión de la decisión de la	9,000	9,000		The state of the s			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: LAKE COUNTY

County Code: 17			CR	CR	CR	CR	CR	CR
Legal Entity: LAKE COUNTY MENTAL HEA	LTH	А	В	С	D	E	F	G
Legal Entity Number: 00017			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
			01	10	30	40	50	52
1 Allocation Percentage		100.00%	10.82%	8.02%	5.69%	24.44%	18.75%	2.42%
2 Total Units			336,181	193,280	137,328	589,322	452,236	58,456
3 Gross Cost		4,286,362	463,908	343,564	244,107	1,047,545	803,870	103,908
4 Cost per Unit	<u>a ta ta</u>		1.38	1.78	1.78	1.78	1.78	1.78
5 SMA per Unit			1.77	2.28	2.28	2.28	2.28	2.28
6 Published Charge per Unit		kininkininkininki	1,77	2.28	2.28	2.28	2.28	2.28
7 Negotiated Rate / Cost per Unit								
	107/04/00 00/00/00		00.404	40.740	00.500	447.404		47.004
8 Medi-Cal Units	07/01/02 - 09/30/02		82,121	48,710	28,533	147,131	280	17,264
8A Medi-cal office	10/01/02 - 06/30/03		207,954	118,407	68,090	324,533	4,880	41,192
9 Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		05	135	120	560		
9A Medical envieured of crossover of the	10/01/02 - 06/30/03		25	379	120	1,925		
Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		90	1515	60	292		
[10A]	10/01/02 - 06/30/03		670	1,545	90	955		
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03	<u> </u>	455					
Healthy Families (SED) Units	07/01/02 - 09/30/02		150	601	20	854		
11A Non Modi Call Inite	10/01/02 - 06/30/03		1,925	1,392	720	3,762	445.050	
12 Non-Medi-Cal Units			43,246	22,111	39,575	109,310	447,076	
13 Medi-Cal Costs	07/01/02 - 09/30/02	841,892	113,322	86,584	50,719	261,532	498	30,687
13A Medi-Cai Costs	10/01/02 - 06/30/03	1,969,252	286,963	210,474	121,033	576,871	8,674	73,221
14 Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	1,079,869	145,354	111,059	65,055	335,459	638	39,362
14A Nedi-Cai SiviA Opper Limits	10/01/02 - 06/30/03	2,525,898	368,079	269,968	155,245	739,935	11,126	93,918
15 Medi-Cal Published Charges	07/01/02 - 09/30/02	1,079,869	145,354	111,059	65,055	335,459	638	39,362
15A Wedi-Cai Published Charges	10/01/02 - 06/30/03	2,525,898	368,079	269,968	155,245	739,935	11,126	93,918
16 Madi Cal Novelland Batta	07/01/02 - 09/30/02							
Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
17	07/01/02 - 09/30/02	9,687	100000000000000000000000000000000000000	240	213	995		**************
17A Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03	45,365	34	674	213	3,422		
10	07/01/02 - 09/30/02	12,425	34	308	274	1,277		
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03	58,188	44	864	274	4,389		
10	07/01/02 - 09/30/02	12,425		308	274	1,277		
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03	58,188	44	864	274	4,389		
20 4 5 4 5 4 5	07/01/02 - 09/30/02	30,100		- 004	2/4	4,369		
Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
							45777777777	
21 Enhanced SD/MC Costs	07/01/02 - 09/30/02	750	124		107	519		
21A	10/01/02 - 06/30/03	10,129	925	2,746	160	1,698		
22 Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	962	159		137	666		
[22A]	10/01/02 - 06/30/03	12,992	1,186	3,523	205	2,177		
Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	962	159		137	666		
23A	10/01/02 - 06/30/03	12,992	1,186	3,523	205	2,177		
Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A Enhanced SDAVIC Negotiated Rates	10/01/02 - 06/30/03							
25 Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03				25.51.51.51.51.51.51			
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27 Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
		25101221012101010101				100000000000000000000000000000000000000		
Healthy Families Costs	07/01/02 - 09/30/02	3,422	207	1,068	36	1,518		
29A -	10/01/02 - 06/30/03	16,014	2,656	2,474	1,280	6,687		
Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	4,390	266	1,370	46	1,947		
[30A]	10/01/02 - 06/30/03	20,541	3,407	3,174	1,642	8,577		
Healthy Families Published Charges	07/01/02 - 09/30/02	4,390	266	1,370	46	1,947		
[31A]	10/01/02 - 06/30/03	20,541	3,407	3,174	1,642	8,577		
Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A Tealtry Farmies Negotiated Nates	10/01/02 - 06/30/03							
33 Non-Medi-Cal Costs	A CORP THE CORP OF	1,389,850	59,677	39,303	70,346	194,303	794,698	0
1. 1		.,,555,556			,		,,,,,,,	

DEPARTMENT OF MENTAL HEALTH PAGE 2 OF 2 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: LAKE COUNTY

	County Code: 17	CR	CR							
	Legal Entity: LAKE COUNTY MENTAL HEAL	Н	I	J	K	L	M	N		
Le	gal Entity Number: 00017		Service	Service	Service	Service	Service	Service	Service	
	Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function	
			60	70		<u> </u>				
1	Allocation Percentage		17.28%	12.57%		ļ		ļ	ļ <u>.</u>	
2	Total Units		224,654	202,591						
3	Gross Cost		740,867	538,592		12102107121212177		122121212121212121	सम्बद्धाः सम्बद्धाः	
4	Cost per Unit		3.30	2.66						
5	MA per Unit		4.23	3.41						
6	Published Charge per Unit		4.23	3.41						
7	Negotiated Rate / Cost per Unit				*************					
8		07/01/02 - 09/30/02	64,730	32,004				Landa I I I I I I		
8A	Medi-Cal Units	10/01/02 - 06/30/03	142,239	83,858						
9	Mardinary Mardi Cal Canaga ya Llaita	07/01/02 - 09/30/02	2,498							
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03	12,439							
10	Enhanced CD/MC (Children) Units	07/01/02 - 09/30/02		·						
10A	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03	1,395					· · · · · · · · · · · · · · · · · · ·		
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03								
11	Healthy Families (SED) Units	07/01/02 - 09/30/02	180							
11A	l *	10/01/02 - 06/30/03	570	390						
12	Non-Medi-Cal Units		603	86,339						
13		07/01/02 - 09/30/02	213,468	85,083						
13A	Medi-Cal Costs	10/01/02 - 06/30/03	469,078	222,938						
14		07/01/02 - 09/30/02	273,808	109,134						
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	601,671	285,956	··· ··					
15		07/01/02 - 09/30/02	273,808	109,134						
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	601,671	285,956		·				
16		07/01/02 - 09/30/02	551,51							
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03								
10000										
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	8,238							
17A		10/01/02 - 06/30/03	41,022 10,567			·				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02 10/01/02 - 06/30/03	52,617							
18A 19		07/01/02 - 09/30/02	10,567							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03	52,617							
20		07/01/02 - 09/30/02	32,017							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03								
				area e e e e e e e e e e e e e e e e e e		4,02000000000			didaman (19	
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02								
21A		10/01/02 - 06/30/03	4,600							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							· · · · · · · · · · · · · · · · · · ·	
22A		10/01/02 - 06/30/03	5,901							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02								
23A		10/01/02 - 06/30/03	5,901							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02								
24A		10/01/02 - 06/30/03	MUSEUM MARKET	10.1101010101010101	-1-1-(-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	14,4,4,0,0,0,0,0,0			tandaran arang ara	
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						-		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03								
29	ाराम् राज्यान्य वाच्यान्य वाच्यान्य विश्वविद्यात्त्र विद्यान्य वाच्यान्य वाच्यान्य विद्यान्य वाच्यान्य विद्याल -	07/01/02 - 09/30/02	594							
29A	Healthy Families Costs	10/01/02 - 06/30/03	1,880	1,037						
30	A 100 CO	07/01/02 - 09/30/02	761	1,037			-			
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	2,411	1,330						
31		07/01/02 - 09/30/03	761	1,330						
31A	Healthy Families Published Charges	10/01/02 - 06/30/03	2,411	1,330				i		
32		07/01/02 - 09/30/02	۵,٦,١	1,000						
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03								
33	Non-Medi-Cal Costs		1,989	229,534						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

County: LAKE COUNTY
County Code: 17

TRS

Legal Entity: L.									
	Legal Entity: LAKE COUNTY MENTAL HEALTH				С	D	E	F	G
Legal Entity Number: 0			A	B Service	Service	Service	Service	Service	Service
	5 - Outpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
			7	58					
1 Allocation Percenta	ge		100.00%	100.00%					
2 Total Units				16,167				l	
3 Gross Cost			54,764	54,764					
4 Cost per Unit		<u> </u>		3.39	-191-1-1-1-1-1-1-1-1-1-1	-			141414141414141414141
	SMA per Unit			2.28		 			
	Published Charge per Unit								
7 Negotiated Rate / C									
10000 000000000000000000000000000000000		Tomas (an accordan					anadangan.		
8 Medi-Cal Units		07/01/02 - 09/30/02		1,262		ļ			
8A Wedi-Cai Offica		10/01/02 - 06/30/03 07/01/02 - 09/30/02		14,905					
9 Medicare/Medi-Cal	Medicare/Medi-Cal Crossover Units								
9A Wedicare/Wedi-Car									
10 Enhanced SD/MC L	Jnits	07/01/02 - 09/30/02							ļ
10A		10/01/02 - 06/30/03							
10B Enhanced SD/MC (Relugees) Units	07/01/02 - 06/30/03						 	
Healthy Families (SI	ED) Units	07/01/02 - 09/30/02				 		 	
11A		10/01/02 - 06/30/03					<u> </u>	 	
12 Non-Medi-Cal Units								Lancas and an	lander en eller et et
13 Medi-Cal Costs		07/01/02 - 09/30/02	4,275	4,275					l
13A Medi-Cai Costs		10/01/02 - 06/30/03	50,489	50,489					
14 Medi-Cal SMA Uppe	or Limita	07/01/02 - 09/30/02	2,877	2,877					
14A Wedi-Cai SWA Oppe	er Linius	10/01/02 - 06/30/03	33,983	33,983					
15 Madi Cal Bublished	Medi-Cal Published Charges	07/01/02 - 09/30/02							l
15A Wedi-Cai Published		10/01/02 - 06/30/03							
16 Madi Cal Nagatistas	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A Wedi-Cai Negotiatet		10/01/02 - 06/30/03							
17 Madiana Madi Cal		07/01/02 - 09/30/02		11.11.11.11.11.11.11.11.11			driadridadria.		-15151+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1+1
17A Medicare/Medi-Cal		10/01/02 - 06/30/03	 						
10		07/01/02 - 09/30/02	 						
18A Medicare/Medi-Cal	Crossover SMA Upper Limits	10/01/02 - 06/30/03							
10		07/01/02 - 09/30/02	 						
19A Medicare/Medi-Cal	Crossover Published Charges	10/01/02 - 06/30/03							
20		07/01/02 - 09/30/02							
20A Medicare/Medi-Cal	Crossover Negotiated Rates	10/01/02 - 06/30/03	 						
					<u> Paramagaaniga</u>				
21 Enhanced SD/MC C	Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
Enhanced SD/MC S	SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
Enhanced SD/MC P	Published Charges	07/01/02 - 09/30/02							
[23A]		10/01/02 - 06/30/03							
Enhanced SD/MC N	Jedotiated Rates	07/01/02 - 09/30/02							
24A	0	10/01/02 - 06/30/03	<u> </u>						
25 Enhanced SD/MC (F	Refugees) Costs	07/01/02 - 06/30/03				<u>atar etatutura tara bidi</u>	nanagaanahahahafi	a to to to to to to to tall the	<u>, nung ni nununun ini ni n</u>
	Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
	Refugees) Published Charges	07/01/02 - 06/30/03							
	Refugees) Negotiated Rates	07/01/02 - 06/30/03							
	good, regulated reales	ATTENDED OF CHICAGO AND	000000000000000000000000000000000000000		Terrander (
Healthy Families Co	ests	07/01/02 - 09/30/02	ļ						
29A		10/01/02 - 06/30/03							
30 Healthy Families SM	MA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
Healthy Families Pul	blished Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
2		07/01/02 - 09/30/02							
Healthy Families №	Healthy Families Negotiated Rates								
32A Healthy Families Ne		10/01/02 - 06/30/03		 					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04) $\,$

DETAIL COST REPORT

Fiscal Year 2002-2003

County: LAKE COUNTY County Code: 17

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	County Code. 17		Oil					
	Legal Entity: LAKE COUNTY MENTAL HEALTH	A	В	С	D	E	F	G
Le	gal Entity Number: 00017		Service	Service	Service	Service	Service	Service
	Mode: 60 - Support	Mode Total	Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1					
3	Gross Cost	4,552	4,552					
4	Cost per Unit		4,552.00	* <u> }*1*1*1*1*1*1*1*1*</u>		420-7-12-7-12-7-12-7		
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	4,552	4,552	ئىدنىدادەت دارىلىدادىنىدارداردارداردارداردارداردارداردارداردارد				

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (10/04)

Fiscal Year 2002-2003

County: LAKE COUNTY County Code: 17				REIMBURS	EMENT TYPE	PC		Costs			SMA	
Legal Entity: LAKE COUNTY MENT	TAL HEALTH	A	В	C	D	E	F	G	Н	1	J	К
Legal Entity Number: 00017		_				Total				Total		Total
		-	Mode 55 S. F.'s 11-19,	T	Total MAA	Inpatient Mode 05-	Mode 05-All		Mode 15	Outpatient Exclude	Mode 15	Outpatient (Col. i + Col. J)
		S. F.'s 01-09	31-39	S. F.'s 21-29		Hospital	Other	Mode 10	Program (1)	Program (2)	Program (2)	
1 Medi-Cal Costs	07/01/02 - 09/30/02							46,238	841,892	888,130	4,275	892,405
1A	10/01/02 - 06/30/03 07/01/02 - 09/30/02	101111111111111111111				 		92,336 59,308	1,969,252	2,061,589 1,139,177	50,489 2,877	2,112,078 1,142,054
Medi-Cal SMA	10/01/02 - 06/30/03						-	118,437	1,079,869 2,525,898	2,644,335	33,983	2,678,318
3 Medi-Cal P. C.	07/01/02 - 09/30/02							59,308	1,079,869	1,139,177		1,139,177
3A Medi-Carr. C.	10/01/02 - 06/30/03							118,437	2,525,898	2,644,335		2,644,335
4 Medi-Cal N. R.	07/01/02 - 09/30/02 10/01/02 - 06/30/03	1011707071703011011 111170717171717171										
4A						<u> </u>				200 (200	<u> </u>	
Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02 10/01/02 - 06/30/03						i	46,238 92,336	841,892 1,969,252	888,130 2,061,589	2,877 33,983	891,008 2,095,572
PA CONTRACTOR OF THE CONTRACTO							77.00.00			***********		
6 Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02 10/01/02 - 06/30/03								9,687 45,365	9,687 45,365		9,687 45,365
7 Madisarahadi Cal Casasa as SMA	07/01/02 - 09/30/02								12,425	12,425	-	12,425
7A Medicare/Medi-Cal Crossover SMA	10/01/02 - 06/30/03								58,188	58,188		58,188
8 Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02 10/01/02 - 06/30/03								12,425 58,188	12,425 58,188		12,425
8A	07/01/02 - 09/30/02								50,100	26,186		58,188
9A Medicare/Medi-Cal Crossover N. R.	10/01/02 - 06/30/03											
10	107/01/02 00/20/02								9,687	9,687		9,687
10A Medicare/Medi-Cal Crossover Gross Re	10/01/02 - 06/30/03								45,365	45,365		45,365
44	07/01/02 - 09/30/02							46,238	851,579	897,817	2,877	900,694
11A Total SD/MC + Crossover Gross Reim.	10/01/02 - 06/30/03							92,336	2,014,617	2,106,953	33,983	2,140,937
	07/01/02 - 09/30/02						127 : : : : : : : : : : : : : : : : : : :	and the second	750	750		750
12A Enhanced SD/MC (Children) Cost	10/01/02 - 05/30/03								10,129	10,129		10,129
13 Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								962	962		962
13A Emiliated ebiting (smileren) emili	10/01/02 - 06/30/03								12,992	12,992		12,992
14 Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								962 12,992	962 12,992		962 12,992
15 Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02								12,502	(2,002		12,002
15A Efficience SBAWC (Children) N. R.	10/01/02 - 06/30/03											
16 Enhanced SD/MC (Children) Gross Rein	07/01/02 - 09/30/02	alstractions.							750	750		750
16A Enhanced SD/WC (Children) Gloss Rein	10/01/02 - 06/30/03								10,129	10,129		10,129
17 Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03					1,	3,7 3,7 7 3,7 3,7					
18 Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19 Enhanced SD/MC (Refugees) P. C. 20 Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03 07/01/02 - 06/30/03											
												and sugarious
21 Total Medi-Cal Gross Reimbursement 21A (Excludes Refugees)	07/01/02 - 09/30/02 10/01/02 - 06/30/03							46,238	852,329	898,567 2,117,082	2,877	901,444
22 Enhanced SD/MC (Refugees) Gross Re	im. 07/01/02 - 06/30/03							92,336	2,024,746	2,117,002	33,983	2,151,066
	07/01/02 - 09/30/02								3,422	3,422		2.422
23 Healthy Families Cost	10/01/02 - 06/30/03								16,014	16,014		3,422 16,014
24 Healthy Families SMA	07/01/02 - 09/30/02								4,390	4,390		4,390
24A	10/01/02 - 06/30/03								20,541	20,541		20,541
Healthy Families P. C.	07/01/02 - 09/30/02 10/01/02 - 06/30/03								4,390 20,541	4,390		4,390
25A Healthy Families N. R.	07/01/02 - 09/30/02								20,341	20,541		20,541
26A Healthy Families N. R.	10/01/02 - 06/30/03											
[+ 0 + 0 +] + 0 + 0 + 0 + 0 + 0 + 0 + 0	07/01/02 - 09/30/02						141-141-141-141-141-1		3,422	3,422		3,422
27 Healthy Families Gross Reim.	10/01/02 - 06/30/03								16,014	16,014		16,014
Less: Patient and Other Payor Revenue												
28 SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A 29 Enhanced SD/MC (Children) Revenu	10/01/02 - 06/30/03 es											
30 Enhanced SD/MC (Refugees) Reven	ues											
31 Healthy Families Revenues												
32 Total Expenditures from MAA (Mode 55)	<u>ar e la parta de la lagra de la fella de la la de la de de la la</u> }		************	de ta te te de de de de de de								
33 Medi-Cal Eligibility Factor (Average)												
34 Revenue - MAA												
35 Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							46,238	852,329	898,567	2,877	901,444
[35A]	10/01/02 - 06/30/03							92,336	2,024,746	2,117,082	33,983	2,151,066
07	07/01/02 - 09/30/02			**********					3,422	3,422		3,422
37A Net Due - Healthy Families	10/01/02 - 06/30/03								16,014	16,014		16,014
Amount Negotiated Rates Exceed Costs	2-1-1,-2-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-1,-											
	07/01/02 - 09/30/02											
[38A]	10/01/02 - 06/30/03											
39 Enhanced SD/MC (Refugees) 40 Healthy Families												
40 Healthy Families	07/01/02 - 09/30/02											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP % MH 1978 (10/04)

Fiscal Year 2002-2003

County: LAKE COUNTY

County Code: 17

Legal Entity: LAKE COUNTY MENTAL HEALTH

Legal Entity Number: 00017	Α	В	С	D	E	F	
Data Type	Net Dire	ct Costs	FF	P	Effective FFP%		
Data Type	(Gross Reim. C	osts - Revenue)	Doll	ars			
Source	MH1	970s	MH19	970s	Calculated		
Source	Column N	Column Q	Column R	Column U	Calculated		
Formula					(C6 / A6)	(D6 / B6)	
Period	1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period	
	07/01/02 -	10/01/02 -	07/01/02 -	10/01/02 -	07/01/02 -	10/01/02 -	
Mode	09/30/02	06/30/03	09/30/02	06/30/03	09/30/02	06/30/03	
1 05 - Hospital Inpatient (SFC 10-19)							
2 05 - Other 24 Hour Services (All Other SFC)					String Tributes	Maria de la composición del composición de la composición de la composición del composición de la composición del composición de la composición de la composición del composición del composición de la composición del composición del composición del composición del composición del composición del comp	
3 10 - Day Services	46,238	92,336	23,766	47,737			
4 15 - Outpatient (Program 1)	851,579	2,014,617	437,712	1,038,645		ATTENDED IN	
5 15 - Outpatient (Program 2)	2,877	33,983	1,479	17,399			
6 Totals	900,694	2,140,937	462,957	1,103,780		To MERCEN	
7 Totals from MH1979	900,694	2,140,937	462,957	1,103,780	115 (115) (115	a Constant	
8 Effective SD/MC FFP %				Walter Commence	51.40%	51.56%	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Fiscal Year 2002-2003

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (10/04)

| FFP % | FFP % | FFP % | County: LAKE COUNTY | Source: Source: County Code: 17 | MH1978 E8 | MH1978 F8 | MH1978 F

County Code: 17							MH1978 E8	MH1978 F8			
Legal Entity: LAKE COUNTY MENTAL HEA	LTH	A	В	С	D	E	F	G	Н	1	J
Legal Entity Number: 00017		Total	Total	Total		50%	51.40%	51.56%	¹Variable %	75%	Total
		MAA	Inpatient	Outpatient	Total	FFP	FFP	FFP	FFP	FFP	FFP
SD/MC Administrative Reimbursement (County	Only)										
1 County SD/MC Direct Service Gross Reimburse				3,052,510	3,052,510						
2 Contract Provider Medi-Cal Direct Service Gros	s Reimbursement			217,118	217,118						
3 Total Medi-Cal Direct Service Gross Reimburse	ment				3,269,628						
4 Medi-Cal Administrative Reimbursement Limit					490,444						
5 Medi-Cal Administration					316,601						
6 Medi-Cal Administrative Reimbursement					316,601	158,301					158,301
Healthy Families Administrative Reimbursemen	t (County Only)		 								
7 County Healthy Families Direct Service Gross R			1 29 (9 29 29 29 29 29 29 2 <u>2 22 2</u> 2	19.437	19.437						
8 Healthy Families Administrative Reimbursement				12,437	1,944						
9 Healthy Families Administration	CENTIL			 	2.004						
10 Healthy Families Administrative Reimbursemen	·		 		1 944				1.268		1.268
									1,200		1,200
SD/MC Net Reimbursement for MAA											
11 Medi-Cal Admin. Activities Svc Functions 01 - 0											
12 Medi-Cal Admin. Activities Svc Functions 11 - 1											
13 Medi-Cal Admin. Activities Svc Functions 21 - 2	9 (County Only)										
14 Utilization Review-Skilled Prof. Med. Personnel	(County Only)				66,177					49.633	49.633
15 Other SD/MC Utilization Review (County Only)	(County Ciny)				73,791	36.896				12,055	36,896
											<u>analus serberi</u>
16 SD/MC Net Reimbursement for Direct Services	07/01/02 - 09/30/02			900,694	900,694		462,957				462,957
16A	10/01/02 - 06/30/03			2,140,937	2,140,937			1,103,780			1,103,780
Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02			750	750				495		495
[17A]	10/01/02 - 06/30/03			10,129	10,129				6,584		6,584
18 Enhanced SD/MC Net Reimb. (Refugees)											· · · · · · · · · · · · · · · · · · ·
19 Total SD/MC Reimbursement Before Excess FF	P										1,818,644
20 Amount Negotiated Rates Exceed Costs - SD/M					<u>rene izane henen en en kanten en en antantaño ha</u>						1,010,044
21 Total SD/MC Reimbursement (FFP)											1,818,644
22 Contract Limitation Adjustment											
23 Adjusted Total SD/MC Reimbursement (FFP)											1,818,644
											<u>ananinaina</u>
24 Healthy Families Net Reimbursement	07/01/02 - 09/30/02		ļ	3,422	3,422				2,258		2,258
	10/01/02 - 06/30/03			16,014	16,014				10,409		10,409
25 Total Healthy Families Reimbursement Before E											13,936
26 Amount Negotiated Rates Exceed Costs - Healt	ny Families										
27 Total Healthy Families Reimbursement											13,936